



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

JAY B. RISING
STATE TREASURER

REGULAR MEETING OF THE STATE TAX COMMISSION

AGENDA

DATE OF MEETING: September 7, 2005

PLACE OF MEETING: Treasury Bond Finance Board Room
1st Floor Treasury Building
Lansing, MI

TIME OF MEETING: 9:00 A.M.

The following items are on the agenda for this meeting.

1. Approval of the minutes of August 23, 2005 as presented.
2. MCL 211.154 notification of omitted or incorrectly reported property not concurred in by both the assessing officer and the owner. See attached list for file identification.
Scheduled for 9:30 A.M. and 1:30 P.M.
3. **Scheduled for 1:00 P.M.**
Memo from Kelli Sobel, Executive Secretary, regarding the Uncertified Unit/2005 Assessment Roll for Melrose Township, Charlevoix County. Representatives of Melrose Township, Charlevoix County were requested to appear before the Commission. The Commission will be considering whether there is sufficient cause to assume jurisdiction of the 2005 assessment roll Melrose Township.
4. Memo from Kelli Sobel, Executive Secretary, to the State Tax Commission, regarding, availability of assessment practices in Newton Township, Mackinac County. Complaint 05-001.
5. Memo from Kelli Sobel, Executive Secretary, to the State Tax Commission, regarding a letter from Julie Beardslee, Standards Committee of the Michigan Assessors Association, regarding the guidelines used in determining classification appeals.
6. Memo from Kelli Sobel, Executive Secretary, to the State Tax Commission, regarding the update on the Railcar and Locomotive Valuation Multipliers.

7. Memo from Kelli Sobel, Executive Secretary, to the State Tax Commission, regarding the DEQ Review of the Air Pollution Control Facility Exemption applications.
8. Memo from Kelli Sobel, Executive Secretary, to the State Tax Commission, regarding the approval of the Q & A on Qualified Agricultural Property Exemption guidelines prepared by staff subject minor changes.
9. Memo from Kelli Sobel, Executive Secretary, to the State Tax Commission, regarding the assessment of businesses on cemetery property located in the City of Troy, Oakland County, and the City of Livonia, Wayne County. Complaint 05-004.
10. Memo from Kelli Sobel, Executive Secretary, to the State Tax Commission, regarding a draft policy to delegate authority to staff to process 154 amended orders.
11. Appreciation letter from Karen J. Scarbrough, Director, Barry County Equalization Department to Dennis W. Platte, Administrator, Assessment and Certification Division, for allowing staff to provide information on the 14-Point Review process to the Barry County Assessors.
12. Request for the below-referenced listed units for re-certifications, new certifications, and recertification denials of computerized tax rolls. Staff Recommendation: Approve.

Certification to expire May 1, 2008:

<u>County</u>	<u>Township, Village and/or City</u>
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New Certifications:

St. Joseph	Village of Centreville
Wexford	Cherry Grove Township

Recertification Denials:

Jackson	Leoni Township – Original certification not on file
Jackson	Parma Township – Original certification not on file

13. MCL 211.154 Petitions Dow Chemical Company
 Petition Nos. 154-98-0597
 154-99-1069
 154-00-1088 thru 154-00-1095
 154-00-1101 thru 154-00-1109
 154-01-1206 thru 154-01-1210

Notice was received requesting that the above-referenced petitions have a partial withdrawal concerning the “hybrid property” issue which is referenced in the City’s pending 154 petitions for 1996, 1997, and 1998. For the 1999 year, that issue is being resolved by a stipulation in the Tax Tribunal. The issue did not occur after 1999. Aside from the “hybrid property” issue, the matters before the Commission for 1996-2001 are not affected by this withdrawal.

14. Approval of the following certified personal property examiner certificates issued as preliminary approvals since the STC Meeting held on 8-23-05:

<u>Last Name</u>	<u>First Name</u>	<u>County</u>	<u>Township, Village and/or City</u>
Baker	Robert G.	Oakland County	Equalization Department
Batcheller	Mary E.	Wayne	City of Trenton
Bengel	Daniel M.	Ionia	Easton Township Orange Township
Bertolini	Phillip R.	Oakland County	Equalization Division
Bouwman	James	Ottawa	Holland Charter Township
Brousseau	Benjamin A.	Van Buren	Antwerp Township
Budrow-Bradstreet	Gail M.	Calhoun	City of Marshall
Carter	Darren K.	Ingham	City of Lansing
Collias	Marie	Genesee	City of Grand Blanc
Conger	Dale E.	Saint Clair County	Equalization Department
David	Esther A.	Wayne	City of Southgate
Davis	Kathlene A.	Barry	City of Hastings
Duford	Reid	Midland	City of Midland
Edson	Jill A.	Genesee	Thetford Township
Elmer	Eugene F.	Mackinac	City of Saint Ignace
Esterline	Margaret L.	Hillsdale County	Equalization Department
Evanko	Gary	Wayne County	Equalization Department
Ewers	Erica	Branch	Quincy Township
Frizzell	Darlene E.	Oakland	City of Farmington Hills
Gajewski	William T.	Wayne County	Equalization Department
Galligan	Michael R.	Ottawa County	Equalization Department
Gentz	Dawn	Clare	Grant Township Sheridan Township
		Ogemaw	Horton Township Ogemaw Township
Good	Penny	Muskegon County	Equalization Department
Groce	Cathy E.	Livingston	Cohoctah Township
Hansen	Steven	Kent County	Equalization Department
Harrington	Judy	Wayne	City of Grosse Pointe Woods
Hill	Kenneth G.	Saint Clair County	Equalization Department
Houston	Lynne S.	Macomb	City of Richmond
		Saint Clair	City of Saint Clair
Iverson	Marsha L.	Ottawa County	Equalization Department
Kennedy	Sharon	Chippewa County	Equalization Department
Knash	Marion	Muskegon	Blue Lake Township Cedar Creek Township
Ladensack	Charles	Saint Clair	Equalization Department
LaVallee	Jeanne	Mecosta County	Equalization Department
		Newaygo	Lincoln Township Norwich Township

14. (continued):

<u>Last Name</u>	<u>First Name</u>	<u>County</u>	<u>Township, Village and/or City</u>
Lee	Diane M.	Ingham	City of Lansing
Matuzak	Karla K.	Saginaw	City of Saginaw
Medina	Xavier	Wayne	City of Detroit
Millon	Angela S.	Genesee	Mundy Township
Mittleman	Margaret A.	Wayne	City of Detroit – BS&A Software
Neese	Michael T.	Bay County	Equalization Department
Nicholson	Carole	Macomb	Macomb Township
Nickerson	Kim M.	Genesee	Davison Township
Nolde	Peggy L.	Genesee	Grand Blanc Charter Township
Riedel	Vicki	Wayne	City of Dearborn Heights
Ring	Deborah	Kent	City of Kentwood
Sal	Janice S.	Ottawa	City of Hudsonville
Schroeder	Becky	Alcona County	Equalization Department
Sears	Daniel L.	Oakland	West Bloomfield Township
Shafer	Beth M.	Oakland County	Equalization Department
Shea	Jeff	Alpena	City of Alpena
Siddiqi	Safdar	Wayne County	Equalization Department
Stanley	Richard G.	Wayne	Assessment & Equalization Div.
Stokes	Donna	Kent	City of Grand Rapids
Susalla	Debra	Macomb	Washington Township
Taylor	Laurie A.	Oakland	City of Rochester Hills
Thelen	Brian	Eaton	Delta Charter Township
Tupa	George, Jr.	Emmet	Little Traverse Township
Vanderkooi	Daniel K.	Kent	City of Grand Rapids
Williams	Gary D.	Roscommon	Denton Township
Zamenski	Patricia	Washtenaw	Augusta Township
			Lyndon Township
			Manchester Township
			City of Chelsea

15. MCL 211.154 Petition 154-03-0244 Kuka Welding Systems
Parcel No. 10-28-100-032-001 The taxpayer filed a L-4155 petition requesting the amounts for assessed and taxable value be reduced. Staff sent a letter explaining the STC's lack of jurisdiction for not filing a personal property statement timely and administratively dismissed it. Corresponding files 154-03-0245 and 154-03-0246 to increase the assessed and taxable values were withdrawn by the taxpayer and the request for withdrawal was approved by the STC at the June 14, 2005 STC Meeting. Staff recommendation: Dismiss for lack of jurisdiction.

16. Industrial Facility Exemption Applications to Commission for approval to transfer/contingent transfer of certificates. See list below for application identification. Staff Recommendation: Approve.

<u>CERT.NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>
1995-541	CAMOPLAST CROCKER LLC	CITY OF COLDWATER	BRANCH
1997-038	DSM PHARMA CHEM NO AMERICA INC	CITY OF SOUTH HAVEN	VAN BUREN
1998-163	CAMOPLAST CROCKER LLC	CITY OF COLDWATER	BRANCH
2001-373	SIEMANS LOG & ASSEMBLY SYS INC	CITY OF GRAND RAPIDS	KENT
2001-374	SIEMANS LOG & ASSEMBLY SYST INC	CITY OF GRAND RAPIDS	KENT
2001-375	SIEMANS LOG & ASSEMBLY SYST INC	CITY OF GRAND RAPIDS	KENT
2002-007A	TWEDDLE LITHO COMPANY	CLINTON TWP.	MACOMB
2002-474	SIEMANS LOGS & ASSEMBLY SYSTEMS INC	CITY OF GRAND RAPIDS	KENT
2002-475	SIEMANS LOG & ASSEMBLY SYST INC	CITY OF GRAND RAPIDS	KENT

17. Industrial Facility Exemption Applications to Commission for approval to amend the original certificates. See list below for application identification. Staff Recommendation: Approve.

<u>CERT.NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>
2004-192	KARMANN MANUFACTURING LLC	PLYMOUTH TWP.	WAYNE
2004-237	HAWORTH INC	CITY OF BIG RAPIDS	MECOSTA
2004-433	SATURN ELECTRONICS & ENGINEERING INC	CITY OF COOPERSVILLE	OTTAWA
2004-530	CHERRY GROWERS INC	GREEN LAKE TWP.	GRAND TRAVERSE
2004-583	STRYKER CORP INSTRUMENTS DIVISION	CITY OF PORTAGE	KALAMAZOO
2004-584	STRYKER MEDICAL DIVISION	CITY OF PORTAGE	KALAMAZOO
2005-026	CONAGRA FOODS INC	ALLEN TWP.	HILLSDALE
2005-100	GRAND RAPIDS FOAM RUBBER CO	CITY OF WYOMING	KENT

18. Neighborhood Enterprise Zone Applications to Commission for approval to issue the certificates. See attached list for application identification. Staff Recommendation: Approve.

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>APPL. TYPE</u>	<u>INVESTMENT</u>
N2003-151	MATHEW GRIMES & ELEANORE SCHROEDER	CITY OF DETROIT	WAYNE	1	\$262,980
N2003-155	PAUL & SUSAN SOBOCIENSKI	CITY OF DETROIT	WAYNE	1	\$212,879
N2003-156	RUSSEL NUTTER & ADRIENNE SIPLE	CITY OF DETROIT	WAYNE	1	\$212,418
N2003-169	SUMANTH MUTHYALA	CITY OF DETROIT	WAYNE	1	\$313,110
N2004-0276	LAMAR, DIANE & LATONYA RIDDLE	CITY OF DETROIT	WAYNE	1	\$21,928
N2004-0301	JACK DOOMANIAN	CITY OF DETROIT	WAYNE	1	\$12,537
N2004-0361	SHAWN DUDLEY	CITY OF DETROIT	WAYNE	1	\$24,245
N2004-0515	XIANG TUNG & JINGWEN SU	CITY OF DETROIT	WAYNE	1	\$10,710

19. Neighborhood Enterprise Zone Applications to Commission for approval to transfer the certificates. See attached list for application identification. Staff Recommendation: Approve.

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>APPL. TYPE</u>	<u>INVESTMENT</u>
N1997-082	PETER C NWAIZUZU	CITY OF DETROIT	WAYNE	2	\$100,000

20. Neighborhood Enterprise Zone Applications to Commission for approval to amend the certificates. See attached list for application identification. Staff Recommendation: Approve.

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>APPL. TYPE</u>	<u>INVESTMENT</u>
N2003-137	RUBY MCGRAW	CITY OF DETROIT	WAYNE	2	\$150,000

21. MCL 211.154 notification of omitted or incorrectly reported property concurrences by both the assessing officer and the owner. See attached list for file identification.